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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9130.1**Effective Date: September 30,
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 (NASA Only)

Subject: NASA Financial Information Systems

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [AppendixA](#) | [AppendixB](#) | [ALL](#) |

Appendix B. Authorities And Related Documents

B.1 Authority

- a. **Chief Financial Officers (CFO) Act of 1990, Public Law 101-576, 31 U.S.C. § 902.** Mandates agency CFO responsibilities for financial management systems.
- b. **Federal Managers' Financial Integrity Act (FMFIA) of 1982, Public Law 97-255, 31 U.S.C. § 3512.** Amends the Accounting and Auditing Act of 1950 requiring ongoing evaluations and reports of the adequacy of the systems of internal accounting and administrative controls for Federal agencies to safeguard against waste, misuse of Agency funds and property.
- c. **Federal Financial Management Improvement Act (FFMIA) of 1996, Public Law 104-208 31, U.S.C. § 3512.** Section 803 of the Act requires that agencies substantially comply with Federal financial systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level.
- d. **The Budget and Accounting Procedures Act of 1950, 31 U.S.C. § 112, 1531, 3511-3512, 3524.** Requires all agencies to report and maintain standard accounting systems on fiscal, budget, and program information. The Act also provided the groundwork for establishing the Joint Financial Management Improvement Program (JFMIP). JFMIP, now known as the Financial Systems Integration Office (FSIO), publishes requirements for financial systems.
- e. **Office of Federal Financial Management Core Financial System Requirements, (OFFM-NO-0106) January 2006.** Part of the Federal Financial Management Systems Requirements document series. This document addresses the joint goals of the Chief Financial Officers Council, and the OMB to improve the efficiency and quality of financial management in the Federal Government.
- f. **OMB Circular No. A -11, *Preparation, Submission and Execution of the Budget*.** Prescribes the reporting requirements for the management of information resource systems.
- g. **OMB Circular No. A -123, *Management's Responsibility for Internal Control*.** In conjunction with OMB Circulars No. A -127 and No. A -130, Circular No. A -123 prescribes management responsibility for internal controls including those for information systems.
- h. **OMB Circular No. A-127, *Financial Management Systems*.** Prescribes policies and standards for executive departments and agencies to follow in developing, operating, evaluating, and reporting on financial systems. The Financial Systems Integration Office (FSIO) within the General Services Administration publishes financial management systems concepts, framework, and requirements. OMB incorporates FSIO's systems concepts and requirements by reference in Circular No. A-127, thereby making the concepts and requirements applicable to Federal agencies. FSIO defines mandatory requirements as follows: "The mandatory requirements describe what the system must do and consist of the minimum acceptable functionality necessary to establish a system or are based on Federal laws and regulations. Mandatory requirements are those against which agency heads evaluate their systems to determine substantial compliance with system requirements under the FFMIA. These requirements apply to existing systems in operations and new systems planned or under development." FSIO defines value-added

requirements as follows: "The value-added requirements describe features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. NASA will consider value-added features when judging systems options. The need for these value added features in NASA systems is left to the discretion of the NASA administrator.

i. **OMB Circular No. A -130, *Management of Federal Information Resources***. Prescribes policies for the management of information resources systems.

j. **OMB Circular No A -134, *Financial Accounting Principals and Standards***. Establishes the policies and procedures for approving and publishing financial accounting principles and standards.

k. **OMB Circular No. A -136, *Financial Reporting Requirements***. Establishes a central point of reference for all Federal financial reporting guidance for Executive Branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports (PAR) under the Chief Financial Officers Act of 1990 ("CFO Act") (Pub. L. No. 101 - 576), the Accountability of Tax Dollars Act of 2002 ("ATDA") (Pub. L. No. 107 - 289), and Annual Management Reports under the Government Corporations Control Act (31 U.S.C. § 9101 et seq.).

l. **Federal Accounting Standards Advisory Board (FASAB)**. In October 1990, the Secretary of the Treasury, the Director of OMB, and the Comptroller General of the United States established FASAB to consider and recommend accounting principles for the Federal government. FASAB recommends accounting standards, which, if accepted by Congress and adopted by the Board's sponsor (OMB, Government Accountability Office (GAO), and Treasury), OMB publishes.

B.2 Applicable Documents

a. **NPD 2830.1, "NASA Enterprise Architecture."** Establishes the policy and responsibilities for NASA's Enterprise Architecture (EA).

b. **NPR 9010.3, "Financial Management Internal Control"**. Contains high level NASA requirements for financial systems internal controls.

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